WAIVER OF SERVICE OF SUMMONS

TO: DANIEL P. FILOR Assistant United States Attorney 86 Chambers Street, 3rd Floor New York, NY 10007 Tel. No. (212) 637-2726 Fax No. (212) 637-2717

I acknowledge receipt of your request that I waive service of a summons in the action of United States of America v. William Wright, et al., which is case number 07 Civ. 4651 (SHS) in the United States District Court for the Southern District of New York. I have also received a copy of the complaint in the action, two copies of this instrument, and a means by which I can return the signed waiver to you without cost to me.

I agree to save the cost of service of a summons and an additional copy of the complaint in this lawsuit by not requiring that I be served with judicial process in the manner provided by Rule 4.

I will retain all defenses or objections to the lawsuit or to the jurisdiction or venue of the court except for objections based on a defect in the summons or in the service of the summons.

I understand that a judgment may be entered against me if an answer or motion under Rule 12 is not served upon you within 60 days after July 5, 2007.

Attorney for New York State Department of Taxation and Finance

300 Motor Parkway